

## Regulation History

**Type of Regulation:** Sales and Use Tax

**Regulation:** 1668

**Title:** 1668, Sales for Resale

**Preparation:** Cecilia Watkins

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Clarify that the acceptable resale designation on a purchase order taken by the seller to support a valid qualified resale certificate is not limited to the phrase “for resale” and may include comparable terminology such as “not taxable.” The combination of a purchase order with such designation and a valid qualified resale certificate shall be regarded as adequate support for a seller’s sale for resale transaction.

### History of Proposed Regulation:

March 13, 2009	OAL publication date; 45-day public comment period begins; IP mailing
March 3, 2009	Notice to OAL
February 3, 2009	BTC, Board Authorized Publication (Vote 5-0)
February 3, 2009	Business Taxes Committee
November 25, 2008	First Interested Parties (IP) meeting

Sponsor: NA

Support: NA

Oppose: NA